



FOR THE FISCAL YEAR 20 - 20

ASSESSMENT NUMBER: TAX RATE AREA: SECURED ☐ UNSECURED ☐

[illegible]

Date _____ By _____

PP-38 (FRONT) (9/14)

INSTRUCTIONS

APPLICANT

Rubber-tired equipment which requires a permit to be moved or operated in public streets or highways, except licensed and registered commercial vehicles and cranes, is subject to property tax in the county where it has a taxable location on January 1. However, the amount of vehicle license fee paid on the equipment can be deducted from the amount of property tax of such equipment, if the license fee is paid prior to the January 1 lien date in which the annual license fees apply.

The total fee paid to the Department of Motor Vehicles cannot be deducted from the amount of property tax as it includes in addition to the license fee, a registration fee, and if commercially licensed, a weight fee.

Please provide the information required in column 1 through column 7 on the application form for each vehicle that qualifies for a deduction of the vehicle license fee from the property tax.

If you have equipment at more than one taxable location in the county and you receive a tax bill for each location, you must file a separate *Application for Deduction of Vehicles' License Fees from Property Tax* form for the equipment at each location.

Enter the year acquired, cost (as reported on the BOE-571-L, *Business Property Statement*), and description of each vehicle (bucket loader, motor grader, etc.) in column 1 and the date the fee was paid in column 7. The information required in column 2 through column 6 may be obtained from your vehicle registration card.

Please sign and date the application on the signature line at the bottom of the certification and return the completed form to the Los Angeles County Assessor's Office at the address where you filed the BOE-571-L, *Business Property Statement*. Applications not completed and signed will not be accepted.

ASSESSOR

In the Assessor's Use Only, column (8), indicate the assessed value of vehicle equipment, approved and dated by the Principal Appraiser. Send the original approved copy to Auditor-Controller, Property Tax Roll Change Section, 500 W. Temple Street, Room 153, Los Angeles, California 90012-2770. Keep a copy in the applicant's property statement and audit folder.

THIS FORM IS SUBJECT TO AUDIT